

REMARKS

Claims 1-35 are pending in this application. Claim 5 is currently amended to add a final period. Claims 21-35 are new.

The Examiner is thanked for allowing claim 14 and for indicating claims 5 and 8 were directed to allowable subject matter and would be allowable if restated in independent form. Applicants have not restated claims 5 and 8 in independent form because Applicants believe the claims from which they depend are allowable, as set forth below.

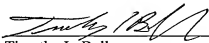
The Examiner rejected claims 1-4, 6, 7, 9, 11 and 16-18 under 35 U.S.C. Section 102(a) as anticipated by Chan, et al. ("A Low-Complexity, High Quality, 64-Kbps Audio Codec With Efficient Bit Allocation"). The Examiner rejected claims 10, 13 and 15 under 35 U.S.C. Section 103(a) as rendered obvious over Chan in view of U.S. Patent No. 7,003,449 issued to Absar, et al. The Examiner rejected claims 19 and 20 under 35 U.S.C. Section 103(a) as obvious over Chan in view of allegedly admitted prior art. Applicants respectfully traverse the Examiner's rejections.

Chan is not a prior art reference under Section 102(a) or Section 103(a). The present application was filed on March 8, 2004, and claims priority to Singapore Application No. 200301300-0, which was filed on March 7, 2003. Chan was published in 2003. Applicants conceived of and reduced to practice the claimed inventions of claims 1-4, 6, 7, 9, 11 and 16-18 prior to the 2003 publication of Chan, as set forth in the concurrently filed Declarations of Yao Xue and Charles Averty, under 37 CFR 1.131. Accordingly, Applicants submit that claims 1-4, 6, 7, 9, 11 and 16-18 are not anticipated by Chan, and claims 10, 13, 15, 19 and 20 are not rendered obvious by Chan in view of Absar or the admitted prior art. New claim 21 depends from claim 20 and is allowable at least by virtue of its dependency. The allowability of new claims 22-35 will be apparent in view of claims 1-14. Applicants reserve the right to traverse the Examiner's contentions regarding what is taught by Chan and Absar, and what is admitted prior art. Accordingly, all of the claims remaining in the application are allowable.

The Director is authorized to charge any additional fees due by way of this Amendment, or credit any overpayment, to our Deposit Account No. 19-1090.

All of the claims remaining in the application are now clearly allowable.
Favorable consideration and a Notice of Allowance are earnestly solicited.

Respectfully submitted,
SEED Intellectual Property Law Group PLLC



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TLB:asl

Enclosures:
Declaration of Charles Averty w/Exhibits A-C
Declaration of Yao Xue w/Exhibits A-C

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